

Request for Informal Review for Centrally Assessed Companies

Additional Instructions

Objection Deadline

For centrally assessed property, an objection must be submitted within 20 days from the date on a classification and appraisal notice or notice of assessment. A taxpayer may submit an objection up to 10 days after this deadline if the taxpayer has notified the department prior to the expiration of the 20 days.

Requests for Informal Review

For centrally assessed property, an objection to the valuation or classification may be made only once each valuation cycle. An objection must be made in writing by the objection deadline for a reduction in the appraised value to be considered for both years of the 2-year valuation cycle. An objection made after the deadline will be applicable only for the second year of the valuation cycle.

For an objection to apply to the second year of the valuation cycle, the taxpayer shall make the objection in writing no later than June 1 of the second year of the valuation cycle or, if a classification and appraisal notice is received in the second year of the valuation cycle, within the objection deadline.

Requests for the Department to Consider Extenuating Circumstances

If a property owner has exhausted the right to object to a valuation, the property owner may ask the department to consider extenuating circumstances. Occurrences that may result in an adjustment to the value include but are not limited to extraordinary, unusual, or infrequent events that are: material in nature and of a character different from the typical or customary business operations; not expected to recur frequently; and not normally considered in the evaluation of the operating results of a business, including bankruptcies, acquisitions, sales of assets, or mergers.

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.